

## State of California

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468  
Sacramento, CA 95812-1468

Telephone: (916) 845-4326  
ATSS: 468-4326  
FAX: (916) 845-5472

**Legislative Change No.****03-18**Bill Number: AB 205Author: GoldbergChapter Number: 03-421Laws Affecting Franchise Tax Board: Family Code Section 297.5Date Filed with the Secretary of the State: September 22, 2003SUBJECT: Domestic Partners

**Assembly Bill 205 (Goldberg), as enacted on September 22, 2003, made the following changes to California law:**

Section 297.5 of the Family Code is added.

This act gives registered domestic partners the same rights, such as community property rights, that are granted to and imposed upon spouses in a civil marriage. In addition, this act specifies that a domestic partner shall use the same filing status for state income tax purposes that was used or would have been used for federal income tax purposes. Further, this act specifies that earned income may not be treated as community property for state income tax purposes.

This act is effective January 1, 2004, and states that the community property provision is operative January 1, 2005.

This act will not require any reports by the department to the Legislature. 00000000

Bureau Director

Jana Howard for Brian Putler

Date

9/30/03